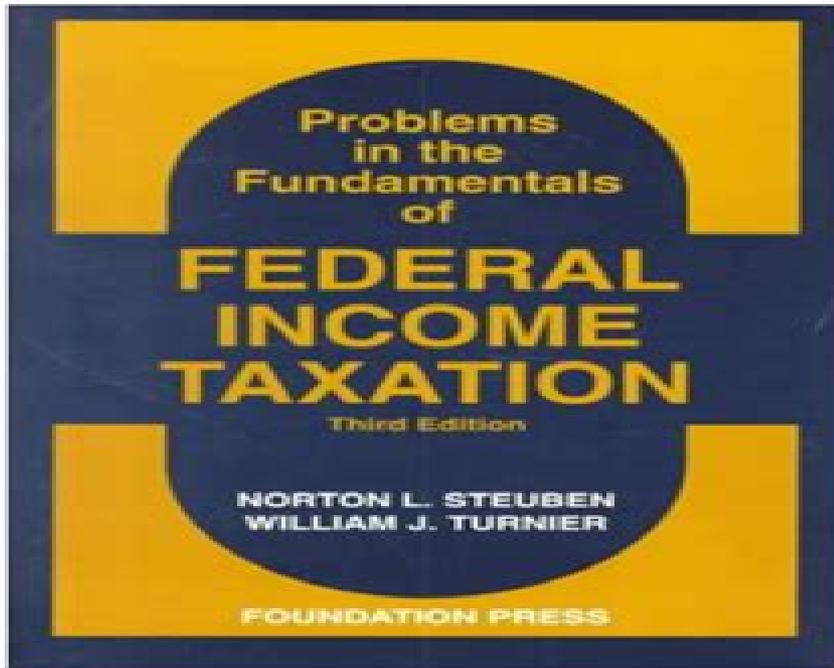


Problems in the Fundamentals of Federal
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further engages students by noting how tax law intersects with diverse and hot topics such as the sharing economy the legalized marijuana industry Silicon Valley job perks wrongful incarceration virtual currency and human egg donation The first half of the book provides students with an understanding of the overall structure of the federal income tax This part culminates in two major review problems that assist students in integrating the knowledge gained Thereafter the book covers various major topics of taxation including real estate taxation intellectual property taxation family taxation the tax consequences of litigation and deferred compensation with an emphasis on tax planning It is designed to give students an appreciation for how the law of taxation connects with everyday events of American life Also available from Carolina Academic Press is a companion book by the same authors entitled Problems and Solutions for Federal Income Taxation now in a second edition This is a student study aid with over four hundred problems and solutions organized with the same chapter structure as the main text The teacher who wishes to de emphasize the use of class time on the problems can simply assign this book as a companion to the main text Both books contain detailed cross reference tables for internal revenue code sections cases regulations and I R S rulings The Fundamentals of Federal Taxation is a cogent straightforward treatment of a complex subject The topics the selection of cases and the design of the problems are all calculated to make tax law fun and thought provoking

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